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Subtitle F—Organizations Subject to Section 833

Sec. 351. Organizations subject to section 833.

Subtitle G—IRA Distributions to the Unemployed

Sec. 361. Distributions from certain plans may be used without additional tax
^{to}
pay financially devastating medical expenses.

Subtitle H—Organ and Tissue Donation Information Included With Income Tax
Refund Payments

Sec. 371. Organ and tissue donation information included with income tax
refund
payments.

**TITLE IV—APPLICATION AND ENFORCEMENT OF GROUP HEALTH PLAN
REQUIREMENTS**

Subtitle A—Application and Enforcement of Group Health Plan Requirements

Sec. 401. Group health plan portability access and renewability requirements.

Sec. 402. Penalty on failure to meet certain group health plan requirements.

Subtitle B—Clarification of Certain Continuation Coverage Requirements

Sec. 421. COBRA clarifications.

TITLE V—REVENUE OFFSETS

Sec. 500. Amendment of 1986 Code.

Subtitle A—Company-Owned Life Insurance

Sec. 501. Denial of deduction for interest on loans with respect to company-
^{owned}
life insurance.

Subtitle B—Treatment of Individuals Who Lose United States Citizenship

Sec. 511. Revision of income, estate, and gift taxes on individuals who lose
United States citizenship

Sec. 512. Information on individuals losing United States citizenship.

Sec. 513. Report on tax compliance by United States citizens and residents
living abroad.

Subtitle C—Repeal of Financial Institution Transition Rule to Interest Allocation
Rules

Sec. 521. Repeal of financial institution transition rule to interest allocation
rules.

**TITLE I—HEALTH CARE ACCESS,
PORTABILITY, AND RENEWABILITY**

Subtitle A—Group Market Rules

PART 1—PORTABILITY, ACCESS, AND RENEWABILITY REQUIREMENTS

**SEC. 101. THROUGH THE EMPLOYEE RETIREMENT INCOME SECURITY
ACT OF 1974.**

(a) IN GENERAL.—Subtitle B of title I of the
Employee Retirement Income Security Act of 1974 is amended by
adding at the end the following new part:

"PART 7—GROUP HEALTH PLAN PORTABILITY, ACCESS, AND
RENEWABILITY REQUIREMENTS

"**SEC. 701. INCREASED PORTABILITY THROUGH LIMITATION ON
PREEXISTING CONDITION EXCLUSIONS.**

"(a) LIMITATION ON PREEXISTING CONDITION EXCLUSION
PERIOD:

CREDITING FOR PERIODS OF PREVIOUS COVERAGE

Subject to subsection (d), a group health plan, and a health

insurance issuer